

HOUSE No. 2346

By Ms. Balser of Newton, petition of Ruth B. Balser and others relative to providing for certain exemptions under the income tax law. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Ruth B. Balser	Carl M. Sciortino, Jr.
Patricia D. Jehlen	Alice K. Wolf
Ellen Story	Byron Rushing
Anne M. Paulsen	Kay Khan
Robert P. Spellane	Matthew C. Patrick

In the Year Two Thousand and Five.

AN ACT ENHANCING THE ADEQUACY AND THE EQUITY OF THE PERSONAL INCOME TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 SECTION 1. Paragraph (b) of part B of section 3 of chapter 62
2 of the Massachusetts General Laws, as appearing in the 2004 Offi-
3 cial Edition, is hereby amended by striking subparagraphs (1),
4 (1A), and (2) and inserting in place thereof the following:—
5 (1) In the case of a single person or a married person filing a
6 separate return,
7 (A) a personal exemption of \$4,400,
8 (B) an additional exemption of two thousand two hundred dol-
9 lars if the taxpayer was totally blind at the close of his taxable
10 year, and
11 (C) an additional exemption of seven hundred dollars if the tax-
12 payer had attained the age of sixty-five before the close of his tax-
13 able year.
14 (1A) In the case of a head of household, as defined under the
15 provisions of section two (b) of the Code, filing a separate return,

- 16 (A) a personal exemption of \$6,800,
17 (B) an additional exemption of two thousand two hundred dol-
18 lars if the taxpayer was totally blind at the close of his taxable
19 year, and
20 (C) an additional exemption of seven hundred dollars if the tax-
21 payer had attained the age of sixty-five before the close of his tax-
22 able year.
- 23 (2) In the case of a husband and wife filing a joint return,
24 (A) a personal exemption of \$8,800,
25 (B) an additional exemption of two thousand two hundred dol-
26 lars for each spouse who was totally blind at the close of his tax-
27 able year, and
28 (C) an additional exemption of seven hundred dollars for each
29 spouse who had attained the age of sixty-five before the close of
30 his taxable year.

1 SECTION 2. Section 4 of said chapter 62 is hereby further
2 amended by striking subsection (b) and inserting in place thereof
3 the following:— (b) Part B taxable income shall be taxed at the
4 rate of 5.95 per cent.

1 SECTION 3. Sections 1 and 2 of this act shall be in effect for
2 all tax years beginning on or after January 1, 2005.